

Department of the Treasury -- Internal Revenue Service

**Notice of Encumbrances Against or Interests in  
Property Offered for Sale**

**NOTE:** The Internal Revenue Service does not warrant the correctness or completeness of the information listed and provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of the encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before (Date) May 31, 2013

**As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from: (Name) TAXPAYER**

**Some of these encumbrances or interests may be superior to the lien of the United States.**

Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
Property Taxes	\$5,318.84	2009, 2010, 2011, 2012, 2013	Not Applicable	Madera County Tax Collector 200 W. 4 <sup>th</sup> Street Madera, CA 93637	06/30/2013
State of California Franchise Tax Board	\$3,192.23	05/21/2010	02/01/2011 Madera County Recorder's Office Madera, CA	California State Franchise Tax Board P. O. Box 2952, Sacramento, CA 95812	05/14/2013
Notice of Federal Tax Lien	373,490.63	05/24/2010	08/08/20011 Madera County Recorder's Office Madera, CA	Internal Revenue Service P. O. Box 145585, Stop 8420G Cincinnati, OH 45250	05/13/2013
Notice of Federal Tax Lien	16,671.43	05/09/2011	06/13/2011 Madera County Recorder's Office Madera, CA	Internal Revenue Service P. O. Box 145585, Stop 8420G Cincinnati, OH 45250	05/13/2013
Notice of Federal Tax Lien	293,330.65	07/25/2011	09/06/2011 Madera County Recorder's Office Madera, CA	Internal Revenue Service P. O. Box 145585, Stop 8420G Cincinnati, OH 45250	05/13/2013
Notice of Federal Tax Lien	\$35,739.27 70,668.51	08/22/2011 08/22/2011	10/11/2011 Madera County Recorder's Office Madera, CA	Internal Revenue Service P. O. Box 145585, Stop 8420G Cincinnati, OH 45250	05/13/2013
Notice of Federal Tax Lien	\$20,201.09	02/20/2012	04/03/2012 Madera County Recorder's Office Madera, CA	Internal Revenue Service P. O. Box 145585, Stop 8420G Cincinnati, OH 45250	05/13/2013
Notice of Federal Tax Lien	\$8,169.00	07/09/2012	07/30/2012 Madera County Recorder's Office Madera, CA	Internal Revenue Service P. O. Box 145585, Stop 8420G Cincinnati, OH 45250	05/13/2013

<b>Name</b>	Kathryn Clark	Signature	Date:  <b>5/14/2013</b>
<b>Title</b>	Property Appraisal and Liquidation Spec		

Form **2434-B**  
(Rev. October 2003)

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**As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from: (Name) Jose Alejandro Hernandez aka Alex Hernandez**  
**Some of these encumbrances or interests may be superior to the lien of the United States.**

<b>Name</b>	Kathryn Clark	Signature	Date:  <b>5/14/2013</b>
<b>Title</b>	Property Appraisal and Liquidation Spec		